

90-017

October 31, 1990

School Districts, Educational Service Districts, and the Office of the Superintendent of Public Instruction

TRS service credit and how it is affected by work for non-TRS employers

When a Teachers' Retirement System (TRS) member takes unpaid leave to work for an employer not covered by TRS, the member cannot earn TRS service credit for such work. For example, any compensation paid for services performed for unions is not reportable to the retirement system. This information was detailed in DRS Notice 90-014 (October 2, 1990).

DRS has also received questions about TRS members who work for non-TRS employers while on paid leave, or who work for non-TRS employers part-time while working the remainder of the time for the school district or other TRS employer.

The fact sheet attached to this DRS Notice explains how a member's service credit is affected by such employment and what salaries are reportable. In all cases, the only compensation that a TRS employer should report to the retirement system is compensation for services rendered to the TRS employer. Do not report compensation paid for services not directly provided to a TRS employer, even if it is passed through your payroll system.

Questions?

If you have additional questions about TRS service credit or reportable compensation, you may contact Margaret Wimmer of the Teachers' Retirement System, at (206) 753-5290, SCAN 234-5290, or Hector Gonzalez of the DRS Legislative/Legal Affairs Office, at (206) 586-3414, SCAN 321-3414.

George Northcroft
Director

1990 DRS Notices

If you did not receive a Notice, check this list to verify that the Notice applies to you and/or your employees. If you need a copy, call the DRS Technical Writing Unit at (206) 586-4515, SCAN 321-4515.

Notice No.	Date	Applies to/ Subject matter
90-001	Jan. 10	School district employers using the WSIPC system Transmittal data problems
90-002	Jan. 28	All Employers Transmittal report month-end processing dates
90-003	Apr. 2	State agencies using the PISD Central Payroll System to report members of the Public Employees' Retirement System Changes in some requirements for submitting Employee Permanent Record and Notice of Separation forms for PERS employees
90-004	May 29	All Employers Summary of 1990 legislation related to retirement issues
90-005	May 30	PERS Employers Temporary employment in eligible PERS positions
90-006	June 4	PERS, TRS, and LEOFF Employers Reemployment of retirees
90-007	June 5	TRS Employers <i>Eligible position</i> in the Teachers' Retirement System Plan II
90-008	July 3	All Retirement System Employers Revised Request for Refund of Contributions forms (DRS 576015)
90-009	July 16	All Retirement System Employers Contribution rate changes
90-010	July 23	PERS Employers Change in the definition of <i>eligible position</i>
90-011	Aug. 21	School Districts, Educational Service Districts, and State employers of TRS employees Change in procedure for reporting substitute teachers
90-012	Aug. 22	TRS Employers and PERS Education Employers New service credit calculation for education employees
90-013	Sept. 24	TRS Employers Verifying TRS Plan II service credit

90-014	Oct. 2	School Districts, Educational Service Districts, and the Office of the Superintendent for Public Instruction Union employment by TRS members while on authorized leave without pay
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1990 DRS Notices—continued

90-015	Oct. 10	TRS Employers Members' annual statements
90-016	Oct. 29	PERS and LEOFF Employers Notification of year-end cutoff for members' annual statements
90-017	Oct. 31	TRS Employers TRS service credit and how it is affected by work for non-TRS employers
